

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
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BH S&B HOLDINGS LLC, <u>et al.</u> ,	: Case No.: 08-14604 (MG)
	:
Debtors.	: Jointly Administered
	:
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**ORDER GRANTING DEBTORS' AND COMMITTEE'S JOINT
SECOND OMNIBUS OBJECTION TO ADMINISTRATIVE CLAIMS**
(Administrative Claims Not Timely Filed)

Upon the joint second omnibus objection (the "Objection")¹ of the Debtors and the Committee to the administrative claims set forth in Exhibit A to the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and the Court having found that good and sufficient cause exists for granting the Objection to the extent set forth herein; and upon the record of these Chapter 11 cases and the hearing held on October 1, 2009, to consider the Objection; and it appearing that the Untimely Claims listed on Exhibit A hereto were filed after the Bar Date; and it appearing that the relief granted herein is appropriate in the context of these cases and in the best interests of the Debtors and their respective estates, their creditors, and all other parties-in-interest; and it appearing that notice of the Objection was adequate and proper under the circumstances of these cases, and it appearing that no other or further notice need be given; it is hereby

¹ Capitalized terms used but not defined herein shall have the meaning set forth in the Objection.

ORDERED that the Untimely Claims listed on Exhibit A hereto are hereby disallowed and expunged; and it is further

ORDERED that a further hearing to consider the relief requested in the Objection as it relates to administrative claim numbers 580 and 581 will be held on November 3, 2009 at 2:00 PM; and it is further

ORDERED that nothing in the Objection or this Order shall be construed as a waiver of the Debtors' or the Committee's right to object to the Untimely Claims on other grounds or to amend the Objection; and it is further

ORDERED that the Debtors and the Committee are authorized to take all actions necessary to effectuate the terms of this Order; and it is further

ORDERED that the terms and conditions of this Order shall be immediately enforceable and effective upon its entry; and it is further

ORDERED that the Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
October 9, 2009

/s/ Martin Glenn
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Untimely Claims¹

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
C. H. Robinson Worldwide, Inc.	577	3/31/2009	Untimely Claim	C. H. Robinson Worldwide, Inc. 14701 Charlson Road Eden Prairie, MN 55347	\$232,299.40	Administrative Priority	BH S&B Holdings LLC
City of Colorado Springs	666	7/13/2009	Untimely Claim	City of Colorado Springs - Sales Tax c/o City Attorney 30 S. Nevada Ave., Suite 501 Colorado Springs, CO 80901-1575	\$4,720.27	Administrative Priority	BH S&B Holdings LLC
City of Colorado Springs	667	7/20/2009	Untimely Claim	City of Colorado Springs - Sales Tax c/o City Attorney 30 S. Nevada Ave., Suite 501 Colorado Springs, CO 80901-1575	\$761.51	Administrative Priority	BH S&B Holdings LLC
Mary J. Griess	648	4/23/2009	Untimely Claim	Mary J. Griess 2421 Cheshire North Lincoln, NE 68512	\$7,319.98	Administrative Priority	BH S&B Holdings LLC
Illinois Department of Revenue	665	7/21/2009	Untimely Claim	Illinois Department of Revenue Bankruptcy Unit 100 W. Randolph St., #7-400 Chicago, IL 61601	\$16,546.40	Administrative Priority	BH S&B Retail, LLC
KeySpan Gas East Corp. dba National Grid	619	4/03/2009	Untimely Claim	Elisa M. Pugliese, Esq. 175 E. Old Country Road Hicksville, NY 11801	\$651.16	Administrative Priority	BH S&B Holdings LLC

¹ The grounds to objecting to each untimely claim can be found on pages 2-4 of the Objection.

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
New York State Department of Taxation and Finance	660	6/18/2009	Untimely Claim	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	\$97,716.45	Administrative Priority	BH S&B Retail, LLC
Pyramid Walden Company, L.P.	638	4/27/2009	Untimely Claim	Menter, Rudin & Trivelpiece, P.C. Attn: Kevin M. Newman, Esq. 308 Maltbie Street, Suite 200 Syracuse, NY 13204-1498	\$3,128.00	Administrative Priority	BH S&B Holdings LLC
State Board of Equalization	653	5/19/2009	Untimely Claim	State Board of Equalization Special Procedures Section, MIC:55 PO Box 942879 Sacramento, CA 94279-0055	\$2,037.00	Administrative Priority	BH S&B Retail, LLC
Texas Workforce Commission	661	6/15/2009	Untimely Claim	John Moore Regulatory Integrity Division, TWC 101 E 15th St., Room 556 Austin, TX 78778-0001	\$1,490.36	Administrative Priority	BH S&B Retail, LLC